



In the Specification:

Please amend the paragraph beginning on page 4, line 7 as follows:



However, in accordance with a ~~resent~~recent remarkable increase in recording density, the width of an end portion of the yoke as a magnetic pole has been becoming submicron. With this shape in which the width of the end portion of the magnetic pole is equal to or thinner than the thickness of the outer layer, a loss due to an overcurrent becomes an amount that can be ignored. Therefore, the resistivity does not have to be enhanced very much at the end portion for the yoke; rather, a saturation flux density B_s should be increased in the first place.

Please amend the paragraph beginning on page 12, line 26 as follows:



On the other hand, it was ~~ascertain~~ascertained that, when the amount of the metallic element (M) was less than 0.2at%, and the amount of the oxygen (O) was less than 1at%, the magnetic anisotropy became difficult to control, as well as the corrosion resistivity being also influenced.